

APPLICATION OF
BellSouth Long Distance, Inc.

EXHIBIT V
Chart of Accounts

BellSouth Long Distance, Inc.
Chart of Accounts

Account Number and Description

11195 Unapplied Cash
11211 A/R - Trade
11215 A/R - Unbilled
11216 Unbilled Intercompany Receivable
11231 A/R - Affiliates
11235 A/R - Executive Benefits
11240 A/R - Wholesale
11295 A/R - OAN Settlement
11299 A/R - Other
11311 Allowance for Doubtful Accounts - Trade
11321 Allowance for Doubtful Accounts - Other
11381 Allowance for Adjustments
11821 Prepaid Rents
11831 Prepaid Insurance - Other than Life
11899 Prepaid - Other
11999 Other Current Assets
12205 Other Equipment
12206 Other Equipment - Clearing
12301 Office Furniture
12303 Office Equipment
12401 Data Processing Equipment
12402 Data Processing Equipment - Clearing
12403 Communications Equipment
12404 Communications Equipment - Clearing
12701 Switching Equipment
12702 Switching Equipment - Clearing
12705 Transmission Equip.
12706 Transmission Equip. Clearing
12723 Transport ATM
12724 Transport ATM - Clearing
12727 Fiber Cable
12797 Other Plant Equipment
13205 A/D Other Equipment
13301 A/D Office Furniture
13303 A/D Office Equipment
13401 A/D Data Processing Equipment
13403 A/D Communications Equipment
13701 A/D Switching Equipment
13705 A/D Transmission Equip.
13723 A/D Transport ATM
13727 A/D Fiber Cable

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13797 A/D Other Plant Equipment
14001 Non-Network Leasehold Improvements
14002 Non-Network Leasehold Improvements - Clearing
14003 Network Leasehold Improvements
14013 Network Software-Developed
14014 Network Software-Developed-Clearing
14015 Network Software-Purchased
14016 Network Software-Purchased-Clearing
14017 Non-Network Software-Developed - Minor
14018 Non-Network Software-Developed - Minor-Clearing
14021 Non-Network Software-Purchased - Minor
14022 Non-Network Software-Purchased - Minor-Clearing
15001 Accumulated Amortization Non-Network Leasehold Impro
15003 Accumulated Amortization Network Leasehold Improveme
15013 Accumulated Amortization - Network Software - Develo
15015 Accumulated Amortization - Network Software - Purcha
15017 Accumulated Amortization - Non-Network Software-Deve
15021 Accumulated Amortization - Non-Network Software-Purc
15033 Accumulated Amortization - SERP
16001 Construction in Progress (For PA use only)
16003 Construction in Progress - Accruals
19319 Deferred Charges - Other
19323 Long Term Prepaid Pension Costs
19901 Cash Surrender Value - Company Owned Life Insurance
21112 A/P - Affiliates
21119 Accrued A/P Trade
21121 A&P Customer Refunds
21211 Advances from Subsidiaries - Current
21512 Advance Billings/Unearned Income
21513 Deposits Held
21711 Salary, Wages, & Benefits Accrued
21716 Accrued Sales Commissions
21721 Lump Sum Performance Award Accrued
21773 Accrued Compensated Absences
21792 Accrued Restructuring Liability
21799 Accrued Other Expenses
21816 Property Taxes Payable
21817 Sales and Use Taxes Payable
21818 Franchise/Intangible Taxes Payable
21821 Federal Excise Taxes Payable
21822 Other Non-Income Taxes Payable

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21824 Federal Income Taxes Payable-Current
21826 State & Local Income Taxes Payable-Current
21833 Deferred Federal Income Taxes-Current
21835 Deferred State & Local Income Taxes-Current
22211 ADIT-Federal Operating
22311 ADIT-State and Local Operating
22312 ADIT-State and Local Valuation Allowance
22412 Non-qualified deferred income plan
22415 Deferred compensation-Stock Units
22416 Deferred compensation-Cash
22511 Non-Represented Pension Plan
22512 Represented Pension Plan
22611 Post-Retirements Benefits (OPRB)
22721 Performance Shares Award Plan
22812 SERP-Regular
22915 Postemployment Benefits (FAS112)
32111 Additional Paid in Capital-Intercompany
32114 Additional Paid in Capital-Common Stock
39111 Retained Earnings-Beginning of Yr
39113 Retained Earnings-Adjustments
41211 Intrastate Long Distance Revenue
41231 Interstate Long Distance Revenue
41292 Private Lines Revenue
41293 Commissions Revenue (LD)
41295 International Long Distance Revenue
41296 800 Toll Free Revenue
41940 Corporate Communications
41999 Other Wireline Revenue
42999 Other Wireless Revenue
46105 Wireline Equipment Revenue
49999 Other Miscellaneous Revenues
51399 Other Wireline Cost of Goods Sold
56005 Intrastate Long Distance Costs
56015 Interstate Long Distance Costs
56025 International Long Distance Costs
56035 Directory Assistance Costs
56040 Wholesale Cost
56045 Complex Business Cost
56050 Private Line Cost
56999 Other Long Distance Costs
59999 Miscellaneous Cost of Goods Sold

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61111 Management Wages & Salaries-Regular
61112 Management Wages & Salaries-Overtime
61113 Management Wages & Salaries-Bonuses & Awards
61115 Management salaries-Other
61116 Management Wages & Salaries-Commissions
61121 Non-management salaries-Regular
61122 Non-management Wages & Salaries-Overtime
61123 Non-management Wages & Salaries-Bonuses & Awards
61124 Non-management Wages & Salaries-Other
61211 Management Pension
61213 Healthcare Plans - Active
61214 Life Insurance
61215 Other Insurance
61216 Employee Savings Plan-BellSouth Retirement Savings P
61217 Employee Savings Plan-BellSouth Savings and Security
61218 Employee Stock Purchase Plans - ESIP
61219 Employee Stock Purchase Plans - ESPP
61221 Post-Retirement Benefits
61223 Disability-short term
61224 Disability-long term
61225 Key Manager Benefits
61228 Management Compensated Absences
61231 Stock-Based Compensation
61232 Restricted Stock Compensation
61234 Performance Shares Compensation
61299 Other Employee Benefits
61311 FICA - Employer Portion
61312 Federal Unemployment
61313 State Unemployment
62105 Airfare
62115 Lodging
62125 Meals and Entertainment
62145 Other travel
62155 Auto Allowance/Vehicle Expense
62215 Relocation
62235 Training and Seminars
62237 Meetings & Conferences
62305 Subscriptions
62325 Memberships/Dues - Professional
62345 Corporate Owned Life Insurance (COLI)
62355 BSLIP Expense

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62894 T&E Clearing Account - Project Accounting
62895 Incentive & Motivation
62999 Employee Related - Other
63103 Interconnect expense
63105 Rent Expense - Facilities
63107 Utilities
63108 Material and Supplies
63109 Furniture and equipment
63110 Infrastructure
63115 Network Facilities - Rent
63201 Building maintenance
63202 Office furniture and equipment maintenance
63203 Data Center Maintenance
63204 Hardware maintenance
63205 Software maintenance
63299 Other maintenance
64105 Radio advertising
64115 Newspaper advertising
64165 Spec Copy
64175 Product Promotion
64185 Other advertising
64186 Sponsorships
64195 Advertising production
64415 Market Expense-Channel Costs
64435 External Commissions
64499 Other marketing expense
65305 Equipment Rents and Leases
65325 Contracted Services-Other
65335 Purchased Software
65399 Data Processing Expense-Other
69212 Project Accounting Expenses-Direct - Minor
69993 Allocation for General Overhead & Helpdesk Costs (BT
69210 Ongoing Proj Acctg Exp (BTG Only)
66001 Amortization - Non-Network Leasehold improvements
66003 Amortization - Network Leasehold improvements
66013 Amortization - Network Software Developed
66015 Amortization - Network Software Purchased
66017 Amortization - Non-Network Software-Developed - Mino
66021 Amortization - Non-Network Software-Purchased - Mino
66205 Depr - Other Equipment
66301 Depr - Office Furniture

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66303 Depr - Office Equipment
66401 Depr - Data Processing Equipment
66403 Depr - Communications Equipment
66701 Depr - Switching Equipment
66705 Depr - Transmission Equip.
66723 Depr - Transport ATM
66797 Depr - Other Plant Equipment
67105 Property Taxes
67115 Franchise Taxes
67199 Other Taxes and Fees
69105 Professional Services - M&A
69204 General Service Billing Expense - Advertising
69205 General Service Billing Expense - BSC HQ All Other
69206 General Services Billings Expense - DC
69208 Billing and Collection Fees
69211 BASC Service Charges
69216 Lobbying Expense Billed by DC
69305 Bad debt expense - Traditional
69415 Expense Reimbursement - PA
69515 Intellectual Property Expense - Internal
69903 Ground Shuttle
69905 Telecommunications
69907 Insurance
69909 Legal fees other than M&A
69913 Office Supplies and Printing
69915 Postage, Freight, and Courier
69917 Software License Fees
69921 Permits and Other Fees
69923 Fines and Penalties
69927 Temporary Help
69943 Professional Services other than M&A
69945 Auditing Services
69947 Bank Service Fees
69999 Miscellaneous Expenses
69210 Ongoing Proj Acctg Exp (excl BTG)
73113 Interest Income (Investments equal to or less than 9
79113 Sales Tax Commission Revenue
81131 Interest Expense - Deferred Compensation
81133 Interest Expense - Non Qualified Deferred Compensati
81149 Interest Expense Related to Capital - Capitalized
81153 Interest Expense -Affiliates

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81199 Interest Expense - Other
81312 (Gain)/Loss on Sale of Assets
81322 Realized Foreign Currency (Gains)/Losses
87111 Federal Income Tax - Current
87119 Federal Income Tax - Deferred
87211 State and Local Income Tax - Current
87221 State and Local Income Tax - Deferred
87311 Foreign Tax Expense - Current

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